App F IX 4

Previous References 1938 (Ml)

Ml 10 S 36 Sl, 3 4 11 12 + 16+27

File No 105-36

Serial Nos 28229

Letter References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for March 39

SUBJECT

Levy of Tax on Arts, Professions Trades & in the Bangalore City Municipality

Ml 29

From M C Comm Blore dtg thro Pol & the Comptr

No L 7234-35 & 8335

WD 0295—GPB—22 500—18 8 37

Direct that the word 'Of' appearing between the words pay & salary be omitted & that the words or persons be inserted between the word "Salary & Allowances appearing in the proviso to Class I of Schedule I appearing in the Rules issued with the GO of 7 5 38

16/38

Serial No

4

From a perusal of the schedule attached to the govt order No L 9189-90/ml105-36-27 Dt 7-5-38 sanctioning the levy of a tax on Arts professions, Trades, etc, in Bangalore city it is seen that the word "pension" has been retained in all the classes except class I

When the file was referred to the Law section for opinion, it was stated that the proposal to levy the tax on pensions cannot reasonably be extended to a pensioner, as he neither follows any profession, trade or calling, nor holds any office or appointment Hence the word "pension" was removed from the class I of schedule

Vide paras 35-37 in Ml file 105 36 Pub cfp

Moreover, the word "pension" was purposely omitted in class I as there would be no pensioner who could get a pension of about Rs 2000/- or more per month

Subsequently the Law section modified the opinion by saying that a pensioner is also liable to be taxed. This was not however noted

WD 0 44—GPB—30 000—2 9 83

4472

Mal File No 105 of 1936

General and Revenue Secretariat

at the time of the issue of the Govt order

The Md Commrs now requests that the word "pension" may be inserted in class I in the Schedule here

There appears to be no harm in complying with the request of the Md Commrs & insert the word pension, as it is allowed under the Statute itself

Submit with a draft Go for appl

4/3 for Secy (J S)

P R D

Life insurance may not be pensions now in receipt pension or Rs 2000 or more per month

2 4/3/-

GO MS 433 2 4/3/-

(1 member) With Members, also, in P & D

2 7/3/-

29

To The Md Commrs, Bezwada, thro' PDs

The Comptroller

PO L 7234-35 Dt 8 3 39

Directs that the word "or" appearing between words Pay & Salary be omitted & that the word or pension be inserted between the words & Salary & amounts" appearing in the preamble to class I schedule accompanying the rules issued with the Govt order Dt 7-5 1938

P Prasada Rao 29/3

4472

BANGALORE CITY MUNICIPALITY

MUNICIPAL OFFICES

No C1-3188/36-35 Bangalore 28-2- 1939

From

S NARAYANA RAO ESQ M A (HONS)
MUNICIPAL COMMISSIONER
Bangalore City

To P H Krishna Rao, Esq , M A ,
Secretary to the Government of
His Highness the Maharaja of Mysore
Local Self Government Department
Bangalore

Sir

With reference to Government Order No L 9189-90/M1 105-36-27 dated 27th May 1938, sanctioning the rules and bye-laws relating to Assessment and levy of a tax on Arts, Professions, Trades and Callings and on Offices and Appointments, I have the honour to state that in the Schedule accompanying the above rules and bye-laws under Class 1 the word "Pension", seems to have been omitted by oversight, while in the list of rates that follows the word "pension" has been retained In the draft of the rules submitted to Government with this office letter No C1-3188/34-35 dated 24-12-37 the word "pension" had been included in both the schedule and list of rates as decided by the Bye-law Committee and the Municipal Council, and this omission in the schedule has led some pensioners to put forth a plea that they are not assessable to the tax etc I request, therefore, that the necessary corrections in the schedule may be kindly issued immediately

Forwarded with compliments

Honorary President

I have the honour to be
Sir,
Your most obedient servant

MUNICIPAL COMMISSIONER

Issued with a draft Go for approval

63

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

G O No L 7234 35—Ml 105 36 29 dated the 8th March 1939

Tax on Arts Professions Trades etc

Directs the inclusion of the words or Pension in the preamble to Class I of the schedule accompanying the rules sanctioning the levy of a —— in the Bangalore City Municipality

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READ—

Government Order No L 9189 90—Ml 105 36 27 dated 7th May 1938 sanctioning the levy of a tax on Arts Professions Trades etc in the Bangalore City Municipality with effect from the year 1938 39 in accordance with the rules and bye laws framed in this behalf and at the rates specified in the schedule attached thereto

2 Letter No C1 3188—34 35 dated 28th February 1939 from the Municipal Commissioner Bangalore City on the subject

ORDER No L 7234 35—ML 105 36 29 DATED BANGALORE THE 8TH MARCH 1939

Government are pleased to direct that the word or appearing between the words Pay and Salary be omitted and that the words or Pension be inserted between the words Salary and amounts appearing in the preamble to Class I of schedule accompanying the rules issued with the Government order read above

P H KRISHNA RAO
Secretary to Government
Local Self Government Department

To—The Municipal Commissioner Bangalore City through the President
The Comptroller to Government

Lxd —C K

WD 1595—GPB—370—21 3 39

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read

Government Order No L.9189-90/Ml.105-36-27 dated 7th May 1938 sanctioning the levy of a tax on Arts, Professions, Trades, etc., in the Bangalore City Municipality with effect from the year 1938-39 in accordance with the rules and bye-laws framed in this behalf and at the rates specified in the schedule attached thereto

2 Letter No.C1-3188/34-35 dated 28th February 1939 from the Municipal Commissioner, Bangalore City, on the subject

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ORDER NO L7234-35/Ml 105-36 29

Dated, Bangalore, the 8th March 1939.

Government are pleased to direct that the word "or" appearing between the words "Pay and Salary" be omitted and that the words "or pension" be inserted between the words "Salary and amounts" appear ing in the preamble to Class I of schedule accompanying the rules issued with the Government Order read above.

Sd/- Mir Sajan Hussain
Secretary to Government,
Local Self-Government Department

To

The Municipal Commissioner, Bangalore City, through the President.
The Comptroller to Government.

S/5

G R S App F VI—G 2]

SUBJECT

ab

Diary No of letter replied to

General and Revenue Secretariat

( )

193

Section ml

File No 105-36

Serial No 29.

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 8-3- 1939

H

Read—

Govt Order No L 9189-90/ml 105-36 27 Dt 7-5-1938 sanctioning the levy of a tax on Arts, professions, Trades, etc, in the Bangalore City municipal area with effect from the year 1938-39, in accordance with the rules & bye-laws framed thereto

Signed by

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Schedule attached

Order thereon—No

My letter No CL 3188/34-35 Dt 28-2-39 from the Secretary, on the subject

Order No L 7234-35—

Govt are pleased to direct that the word "or" appearing between the words "Pay & Salary" be omitted & that the words "or pension" be inserted

between the words "Salary and
amounts" appearing in the Preamble to
Class I
of schedule accompanying
the rules ~~with~~ issued with the
Govt order read alone

Sd
4/3

sent to Govt

Sd
4/3

Sd
2/
4/6/-

Legl Deptt

To the Commr Police, Thro'
The Comptroller.

List of Enclosures

Copied by

Examined by

WD 0279—GPB—22 500—14 4 38